
ABSTRACT

Analysis about Cost of Quality conducted on production process of manufacturing company, it's caused by quality matters, goodness as attainment goals and also as Cost of Poor Quality. To know value from some category of Cost of Quality, the relation of Cost of Good Quality to Cost of Poor Quality, and Cost of Quality to Sales Value represent target analysis

Data about achievement quality condition indicated by rejection ratio, loss of nonconformity effect, products fail, downtime represent basic data to categorize Failure Cost. Then use of inspection equipments, treatment by team work, solution of quality represent Cost of Good Quality. Base on inveterate theory hence combination from both costs will find area of Total Minimum Cost of Quality.

Data source during six-month to production process activities represent of reference in course of this research. The existence of different condition on periodical to make variation operation cost. And inferential that Failure Cost is 64,7% from Total Cost of Quality. The strong relation between Cost of Good Quality to Cost of Poor Quality, with assumption Prevention Cost effect will be seen at next month of Failure Cost.

Cost of Quality ratio to Sales Value condition still stabilize, But Sales Value at above average highest level to make rejection ratio descend on the spur of the moment at intermediate level. The control system condition at the production process have to be improved to make Cost of Quality ratio on the Total Minimum Cost of Quality area and Zero Rejection Ratio.

ABSTRAK

Analisis tentang *Cost of Quality* ini dilakukan disuatu proses produksi perusahaan manufaktur, yang dilatarbelakangi oleh permasalahan kualitas, baik sebagai target pencapaian maupun sebagai *Cost of Poor Quality*. Untuk mengetahui nilai dari beberapa kategori *Cost of Quality*, hubungan *Cost of Good Quality* terhadap *Cost of Poor Quality*, dan *Cost of Quality* terhadap Nilai Penjualan merupakan tujuan analisis.

Data mengenai kondisi pencapaian kualitas ditandai dengan *Rejection Ratio*, kerugian akibat nonkonformiti, produk gagal, *downtime* merupakan data dasar untuk kategori *Failure Cost*. Sedangkan penggunaan peralatan inspeksi, *treatment* yang dilakukan oleh kerja tim, pembahasan mengenai perbaikan kualitas merupakan *Cost of Good Quality*. Berlandaskan pada teori yang sudah lazim maka kombinasi dari kedua cost tersebut akan menemukan titik *Total Minimum Cost of Quality*.

Pengambilan data selama enam bulan terhadap aktifitas proses produksi merupakan acuan dalam proses penelitian ini. Adanya beberapa kondisi yang berbeda secara periodik membuat cost yang dikeluarkan mengalami variasi. Dan dapat disimpulkan bahwa *Failure Cost* mencapai 64,7% dari total *Cost of Quality*. Adanya hubungan yang kuat antara *Cost of Good Quality* terhadap *Cost of Poor Quality* dengan anggapan bahwa efek dari *Prevention Cost* akan terlihat pada *Failure Cost* bulan berikutnya.

Rasio *Cost of Quality* terhadap Nilai Penjualan masih stabil, Namun Nilai Penjualan pada level tertinggi diatas rata-rata membuat *rejection ratio* turun secara mendadak pada level pertengahan. Kondisi sistem kontrol pada proses tersebut harus ditingkatkan agar rasio *Cost of Quality* mencapai daerah optimal pada kondisi *Minimum Cost of Quality* dan *Zero Rejection Ratio*.